CONTRA COSTA COUNTY HUMAN RESOURCES DEPARTMENT EMPLOYEE BENEFITS SERVICES UNIT

DECLARATION OF TAX DEPENDENT STATUS

Employee:	Last Name	First Name	MI	Employee Number
Your Don	nestic Partner who is y	our legal tax dependent:		
Partner:	Last Name	First Name	MI	Date of Birth
Partner's	Dependent Children v	vho are your legal tax dependents	:	
Child:	Last Name	First Name	MI	Date of Birth
Child:	Last Name	First Name	MI	Date of Birth
Child:	Last Name	First Name	MI	Date of Birth
Child:	Last Name	First Name	MI	Date of Birth
understai tax deper as nontax	nd that I must certify wandent prior to each new kable for that year. I had or children of my do	w tax year in order for Contra Cost	or my domestic partr ta County to treat the an individual tax adv	ner's children will qualify as a federal e domestic partnership health benefit risor regarding whether my domestic
the currer including further ag of any character insurance for the cu Costa Co	e coverage <u>do</u> qualify and tax year. I understate termination of employ gree to notify Contra Cange in the tax status that the above name a coverage <u>do not</u> qualify to cover my dominative cover my domi	and that falsely certifying depender ment, as well as potential charges osta County, Human Resources D of my dependents, including any c ed domestic partner and/or childre alify as my federal tax dependents	er IRC Section 152 ncy status could resist of tax fraud or other pepartment, Employ changes that may ocur, as indicated above under IRC Section f group health insuravill be treated as tax	(as modified by section 105(b)) for ult in disciplinary action up to and er adverse tax consequences. I ee Benefits Services Unit in writing ocur mid-year. Ve, whom I am enrolling in health 152 (as modified by section 105(b)) ance coverage provided by Contra cable income to me. I further
	of Employee	. , .,		Date Signed
o.g. iataic	o. Employee			zato oigiloa

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DECLARATION OF TAX DEPENDENT STATUS

INFORMATION REGARDING TAXATION OF DOMESTIC PARTNER HEALTH BENEFITS

This explanation and form is provided to you because your domestic partner is not treated as a spouse for federal tax purposes.

The value of health coverage provided to your domestic partner and any covered dependent children of a domestic partner, minus the amount of your after-tax contribution for that coverage, must generally be included or "imputed" in your gross income for federal tax purposes. The amount of income reported can be substantial and will vary depending on the health benefits you select and the number of dependents covered. Imputed income is subject to federal income tax withholding and will be reported on your Form W-2.

In limited circumstances, however, your domestic partner and the dependent children of your domestic partner may qualify as a "federal tax dependent" under Internal Revenue Code (IRC) section 152 (as modified by section 105(b)) for health coverage purposes, provided certain qualifying conditions are met.

Employer-provided health insurance coverage for a federal tax dependent is not subject to federal income tax and will not be included in your gross income. Additionally, such coverage can be provided on a pre-tax basis and eligible medical expense claims for that dependent can be reimbursed on a pre-tax basis through a health care flexible spending account.

To qualify as a federal tax dependent during a given tax year, a person must meet all of the following qualifications:

- 1. is a dependent who shares your principal residence for the full tax year (January 1 through December 31), except for temporary absences such as vacation, military service or education; and,
- 2. is a dependent who receives more than half of their support from you; and,
- 3. is a dependent who is a citizen or resident of the United States or a country contiguous to the United States.

In addition, the individual may not be a "qualifying child" of another taxpayer (such as your domestic partner or the child's other parent).

The rules are complicated and this document provides only a brief summary of the requirements for qualifying as a federal tax dependent. By providing this summary, Contra Costa County is not providing you with legal advice regarding the tax dependent status of your domestic partner or a child of your domestic partner as your federal tax dependent. You are encouraged to consult with an individual tax advisor to determine whether your domestic partner and/or children of your domestic partner satisfy these requirements.